

EXHIBIT 21

From: Mimi Thompson
To: "Ben Kirk"
Subject: Penson Account Forms
Date: Monday, August 31, 2009 6:57:12 PM
Attachments: 2009_08_31_15_56_00.pdf

Here are all the account forms for both corporations. Let me know if you should have questions.

Mimi Thompson
Scottsdale Capital Advisors
2782 Gateway Road
Carlsbad, CA 92009

800.914.2541 ext 210
760-448-1800 local
760-448-1801 fax
760-650-5225 cell



Penson Financial Services
New Account Approval Form

Account Number: _____

Cash Mgn. _____ Short _____ Optn. _____ IRA _____ Office Code: _____ RR# _____ Acct. Open Date: _____Is this account for a Foreign Bank? YES / NO. If yes, please list U.S. agent for service of process: _____Name of Primary Account Holder or Title of Account: IRISH Delta Inc
(Write name exactly as it appears on Social Security Card or Fed ID Registration)Name of Secondary Acct. Holder: Daysi Lorena Gil

Primary Account Holder Information:

SSN, Fed ID, Cedula, NIT#:	<u>4308</u>	Home Telephone:	<u>507-263-3917</u>
Residential Address: (No PO Boxes)	<u>Panama City, Panama</u>		
City, State, Zip:			
Mailing Address (if different):			
City, State, Zip:			
Employer's Name:			
Employer's Address			
City, State, Zip:			
Email Address:	<u>Rigadorigua.com</u>	Date of Birth:	
Associated person of a Broker?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(If Yes, please name):	

Secondary Account Holder Information (If Joint Acct.): YES / NO - Is Secondary Account holder the Spouse of Primary Account Holder?

SSN, Fed ID, Cedula, NIT#:	Home Telephone:		
Residential Address: (No PO Boxes)	<u>Same above</u>		
City, State, Zip:			
Mailing Address (if different):			
City, State, Zip:			
Employer's Name:			
Employer's Address			
City, State, Zip:			
Email Address:			
Associated person of a Broker?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	(If Yes, please name):	<u>1/71</u>

Citizenship Information:

Primary:

Are you a U.S. Citizen? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/>
Resident Alien? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/> Country of Birth <u>Panama</u>
Non-Resident Alien? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/> Country Residing In: <u>Panama</u>

Secondary:

Are you a U.S. Citizen? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/>
Resident Alien? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/> Country of Birth <u>Panama</u>
Non-Resident Alien? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/> Country Residing In: <u>Panama</u>

Investment Objectives: (* If more than one, please rank 1-8)

<input type="checkbox"/> Long term growth with safety (long term capital appreciation with relative safety of principal)	A
<input type="checkbox"/> Short term growth with high risk (Appreciation with acceptance of high risk)	B
<input checked="" type="checkbox"/> Speculative (want increase in value of investments - High Risk)	C
<input type="checkbox"/> Income (want to use proceeds of the acct. as a source of income)	H
<input type="checkbox"/> Growth and Income (preserve capital as much as possible)	I
<input type="checkbox"/> Long term growth with greater risk - Aggressive Growth (trade volatile securities that have wide changes in price)	J
<input type="checkbox"/> Balanced (Diversification of asset classes for equal blend of income and long-term growth)	M
<input type="checkbox"/> Capital Appreciation (High Risk, capital growth invested primarily in stocks and options)	N

Tax Information:

# Of Dependents:	
Tax Status:	%
Initial Deposit:	\$
Initial Transaction:	

Marital Status: S / M / D / WSignature: Primary Daysi Lorena Gil

Secondary



Penson Financial Services
New Account Approval Form

Account Number: _____

Cash Mgn. Short Optn. IRA Office Code: RR# Acct. Open Date: _____**Client Information:**

How long has account holder known the Broker?

Who were you introduced by?

Is account holder a control person? (Officer, Director or 10% stock owner) Yes / No

If Yes, Please list the company(s) controlled & position:

Is client an employee of Insurance Co., Bank, Fund, Securities firm or Investment Advisor? Yes / No**Net Worth:****Income:**

(Excluding Primary Residence)

Liquid Net Worth:**Payment Instructions:**

<input type="checkbox"/> \$0 - 24,999	<input type="checkbox"/> \$0 - 25,000	<input type="checkbox"/> \$0 - 25,000	A <input type="checkbox"/> Securities:	<input type="checkbox"/> Money	<input type="checkbox"/> Dividends
<input type="checkbox"/> \$25,000 - 39,999	<input type="checkbox"/> \$25,000 - 39,999	<input type="checkbox"/> \$25,000 - 39,999	B <input type="checkbox"/> Transfer & Ship (1)	<input type="checkbox"/> Pay (1)	<input type="checkbox"/> Pay Weekly (1)
<input type="checkbox"/> \$40,000 - 64,999	<input type="checkbox"/> \$40,000 - 64,999	<input type="checkbox"/> \$40,000 - 64,999	C <input checked="" type="checkbox"/> Hold St. Name (2)	<input checked="" type="checkbox"/> Hold (7)	<input type="checkbox"/> Pay Monthly (1)
<input type="checkbox"/> \$65,000 - 124,999	<input type="checkbox"/> \$65,000 - 124,999	<input type="checkbox"/> \$65,000 - 124,999	D		<input checked="" type="checkbox"/> Hold (4)
<input type="checkbox"/> \$125,000 - 249,999	<input type="checkbox"/> \$125,000 - 249,999	<input type="checkbox"/> \$125,000 - 249,999	E		
<input type="checkbox"/> \$250,000 - \$499,999	<input type="checkbox"/> \$250,000 - \$499,999	<input type="checkbox"/> \$250,000 - \$499,999	F		
<input type="checkbox"/> \$500,000 - \$999,999	<input type="checkbox"/> \$500,000 - \$999,999	<input type="checkbox"/> \$500,000 - \$999,999	G		
<input type="checkbox"/> \$1,000,000 - Over	<input type="checkbox"/> \$1,000,000 - Over	<input type="checkbox"/> \$1,000,000 - Over	H		

Principal & Maturity: Credit to Account Send PaymentProcess checks: Monthly WeeklyMoney Market Sweeps: Yes / No – If Yes, List Fund:**Investment Experience:**

	Yrs.	Avg. Size	Avg. # P/Yr.
Options:			
Stocks:			
Bonds:			
Commodities:			
Other (specify):			

Type of Registration:

Individual / Joint Community Property / Payable on Death (Individual)
 Joint Tenants In Entirety / Joint with Rights of Survivorship (except in LA) / Joint Tenants In Common
 Joint with Rights of Survivorship & Payable on Death (except in LA) / Transfer on Death
 UGMA/ UTMA (Provide DOB & SSN for minor): SSN _____ DOB _____
 Retirement Account Type: _____ / Foreign Non-Resident Alien / Resident Alien
 Other (Circle): Corporate, LLC, Trust, Partnership, Estate, Non-Profit, Sole Proprietorship, Investment Club.

Credit References:

Bank:
Branch:
Type of Acct.:
Broker:

Duplicate Confirmations:

Please send Duplicate confirms to the following address:

Authorized Person:

If a person, other than the primary and/or secondary account holder will be operating this account, list Name, Address, ID# & Employer:

Is this a Discretionary account? Yes No (Circle One)**Customer and Authorized Person's Signature:**Primary Account Holder: Davisi L. G. I. Date: 8/31/09Secondary Account Holder: Date: Authorized Person (if Applicable): Date: **Broker Use Only:**

Registered Rep Signature:	
Branch Manager Signature:	
Designated Officer Signature:	

Daytrading:Approved for Day Trading Strategy? YES / NOWas Daytrading Risk Disclosure Statement Delivered? YES / NO

Date Daytrading Disclosure was delivered:

Account No. _____

**PENSON FINANCIAL SERVICES, INCORPORATED
AND/OR BROKER DEALERS FOR WHICH IT CLEARS**

CORPORATE ACCOUNT

(AUTHORIZING TRADING IN SECURITIES FUTURES AND COMMODITIES
AND PERMITTING MARGIN TRANSACTIONS, OPTIONS AND SHORT SALES)

I, Arias Berrio, being the Secretary of Irish Delta Inc. hereby certify that the annexed resolutions were duly adopted at a meeting of the Board of said Corporation, duly held on the _____ day of _____ at which a quorum of said Board of Directors was present and acting throughout, the following resolution, upon motions made, seconded and carried, was duly adopted and is now in full force and effect.

RESOLVED, That the President, Vice President, Treasurer, or Secretary, or any one of such officers, be and are each hereby fully authorized and empowered for an on behalf of this Corporation to establish one or more accounts which may be margin accounts in order to purchase, invest in, acquire, sell (including short sales), assign, transfer, or otherwise dispose of any and all types and kinds of securities including but not limited to stocks, bonds, debentures, notes, rights, options, warrants, certificates of every kind and nature whatsoever, securities futures and commodities (collectively, "securities") and to enter into agreements, contracts and arrangements with respect to such security transactions whether or with securities related individuals or agents; to execute, sign or endorse on behalf of and in the same agreements and to affix the corporate seal on same. Notwithstanding the foregoing, you are authorized in your discretion to require action by any combination of corporate officers with respect to any matter concerning the corporate account, including but not limited to the giving or cancellation of orders and the withdrawal of money, securities, futures or commodities.

I further certify that the authority thereby conferred is not inconsistent with the Charter or Bylaws of this Corporation, and the following is a true and correct list of officers of this corporation as of the present date:

President:	Name: <u>Daisi Lorena B1</u>	Signature: 	
	SSN, Fed ID, Cedula, NIT#	ID #	
	ID Type:	Expiration Date:	Issued By: Issue Date:
Vice President:	Name:	Signature:	
	SSN, Fed ID, Cedula, NIT#	ID #	
	ID Type:	Expiration Date:	Issued By: Issue Date:
Treasurer:	Name: <u>Ernesto Collado</u>	Signature: 	
	SSN, Fed ID, Cedula, NIT#	ID #	
	ID Type:	Expiration Date:	Issued By: Issue Date:
Secretary:	Name: <u>Anais Berrio</u>	Signature: 	
	SSN, Fed ID, Cedula, NIT#	ID #	
	ID Type:	Expiration Date:	Issued By: Issue Date:

I certify that I am the sole officer of the aforementioned corporation: _____

You may rely upon any certification given in accordance with these resolutions, as continuing fully effective unless and until you receive due written notice of a change in or the rescission of the authority so evidenced herein. In the event of any change in the officer or powers of persons hereby empowered, the Secretary shall certify such changes to you in writing, which notification, when received, shall be adequate both to terminate the powers of the persons therefore authorized, and to empower the person thereby substituted.

The Corporation is formed to engage in the business of Frank Delta and represents that it is not a commodity pool operator. The Corporation is incorporated in Panama and has its principal place of business in Panama.
Name of Jurisdiction

As defined in Section 5318(j) of Title 31 United States Code, the Corporation is a shell bank: YES NO ; or a business offering services to a shell bank: YES NO ; or a foreign bank: YES NO .
If so please complete and return the Certification Regarding Correspondents Accounts.

IN WITNESS WHEREOF, I have hereunto affixed my hand this _____ day of _____, 20____

SEAL

No seal
(If no seal, certify that there is no seal)



Secretary (or officer authorized to act)

Anais Berrio

Account No. _____

PENSON FINANCIAL SERVICES, INCORPORATED
AND/OR BROKER DEALERS FOR WHICH IT CLEARS

CORPORATE ACCOUNT

(AUTHORIZING TRADING IN SECURITIES FUTURES AND COMMODITIES
AND PERMITTING MARGIN TRANSACTIONS, OPTIONS AND SHORT SALES)

I, Anais Berrio, being the Secretary of Irish Delta Inc hereby certify that the annexed resolutions were duly adopted at a meeting of the Board of said Corporation, duly held on the _____ day of _____ at which a quorum of said Board of Directors was present and acting throughout, the following resolution, upon motions made, seconded and carried, was duly adopted and is now in full force and effect.

RESOLVED,

That the President, Vice President, Treasurer, or Secretary or any one of such officers, be and are each hereby fully authorized and empowered for an on behalf of this Corporation to establish one or more accounts which may be margin accounts in order to purchase, invest in, acquire, sell (including short sales), assign, transfer, or otherwise dispose of any and all types and kinds of securities including but not limited to stocks, bonds, debentures, notes, rights, options, warrants, certificates of every kind and nature whatsoever; and to enter into agreements, contracts and arrangements with respect to such security transactions whether or with securities related individuals or agents; to execute, sign or endorse on behalf of and in the same agreements and to affix the corporate seal on same.

I further certify that the authority thereby conferred is not inconsistent with the Charter or Bylaws of this Corporation, and the following is a true and correct list of officers of this corporation as of the present date:

	Name	Signature
President:	<u>Daisi L. Bil</u>	
Vice President:		
Treasurer:	<u>Ernesto Collado</u>	
Secretary:	<u>Anais Berrio</u>	

You may rely upon any certification given in accordance with these resolutions, as continuing fully effective unless and until you receive due written notice of a change in or the rescission of the authority so evidenced herein. In the event of any change in the officer or powers of persons hereby empowered, the Secretary shall certify such changes to you in writing, which notification, when received, shall be adequate both to terminate the powers of the persons therefore authorized, and to empower the person thereby substituted.

The Corporation is formed to engage in the business of _____ and represents that it is not a commodity pool operator. The Corporation is incorporated in Panama and has its principal place of business in Panama.
Name of jurisdiction Name of jurisdiction

As defined in Section 5318(j) of Title 31 United States Code, the Corporation is a shell bank: YES NO ; or a business offering services to a shell bank: YES NO ; or a foreign bank: YES NO . If so please complete and return the Certification Regarding Correspondents Accounts.

IN WITNESS WHEREOF, I have hereunto affixed my hand this _____ day of _____, 20____

SEAL

NO Seal
(If no seal, certify that there is no seal)


Secretary (or officer authorized to act)

Anais Berrio

**PENSON FINANCIAL SERVICES, INC.
AND/OR BROKER DEALERS
FOR WHICH IT CLEARS**

CUSTOMER ACCOUNT AGREEMENT

Account Number:	Full Name and Address on Account	Social Security Number / Employment Identification Number
-----------------	----------------------------------	-----------------------------------------------------------

*Irish Delta Inc
50th Ave. H-1 Fl 7-9
Panama City, Panama*

The TIN provided must match the name given to avoid backup withholding.

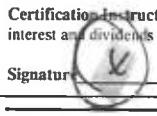
CERTIFICATION OF TAXPAYER ID NUMBER (SUBSTITUTE W-9)
(Please skip this section if you are not a U.S. Person for Tax Purposes)

Check appropriate box(es): Individual/Sole Proprietor Corporation Partnership Other _____ Exempt from Backup Withholding

Under penalty of perjury I certify that:

- (1) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me) and
- (2) I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding (does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secured property, contributions to an individual retirement account (IRA), and payments other than interest and dividends).
- (3) I am a U.S. person (including a U.S. resident alien).

Certification Instructions -- You must cross out item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

Signature: 

Date: *8/31/09*

DISCLOSURE OF NAME/ADDRESS ON SECURITIES YOU OWN

Under rule 14b-1(c) of the Securities Exchange Act, we are required to disclose to an issuer the name, address, and securities position of our customers who are beneficial owners of that issuer's securities unless the customer objects. Please check below if you do not want your ownership disclosed. By not checking below, you acknowledge that your ownership information may be transmitted to a third party for the processing and reporting of such information.

I object to the disclosure of such information

AUTHORIZATION TO EARN INTEREST ON FUNDS AWAITING INVESTMENT

This is to confirm my intention to reinvest cash credit balances held by you in my name, and I further confirm that this cash credit balance is being maintained with you solely for the purpose of reinvestment. I understand that cash balances of up to \$100,000 are protected by the Securities Investor Protection Corporation (SIPC), but that SIPC coverage is not available for funds maintained solely for the purpose of earning interest.

BY SIGNING BELOW, THE UNDERSIGNED AGREES TO ALL TERMS OF THE CUSTOMER AGREEMENT PRINTED ON THIS SIDE AND THE REVERSE OF THIS DOCUMENT. THE UNDERSIGNED ACKNOWLEDGES RECEIPT OF A COPY OF THIS AGREEMENT, THE INFORMATION BROCHURE PREPARED BY PENSON FINANCIAL SERVICES, INC., AND PENSON'S PRIVACY POLICY. THE UNDERSIGNED CERTIFIES THAT THE UNDERSIGNED HAS READ AND UNDERSTANDS ALL PROVISIONS OF THIS AGREEMENT. THIS AGREEMENT BENEFITS PENSON FINANCIAL SERVICES, INC., INTRODUCING BROKERS FOR WHICH IT CLEARS AND PERSONS RELATED TO EACH OF THE FOREGOING. THE REVERSE SIDE OF THIS AGREEMENT, PARAGRAPH 8, CONTAINS A PRE-DISPUTE ARBITRATION CLAUSE.

Important information about procedures for opening a new account: To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account. **What this means to you:** when you open an account, we will ask for your name, address, date of birth and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

Date of Delivery of Privacy Policy: _____

For use by entity accounts only (i.e. corporations, partnerships, trusts): _____

For Use by Individuals, including joint accounts: _____

Is this account for a foreign bank? Yes No - If Yes, please list

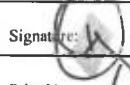
Agent for service of process: _____

Is this account for a foreign shell bank? Yes No

Does this firm offer services to a foreign shell bank? Yes No

If you answered yes to any of the above questions, Corporation will need to complete Certification Regarding Correspondent Accounts.

Signature: _____

Signature: 

Print Name: _____

Print Name: *Daisy L. G.*

Signature (Second Party, If Joint Account): _____

Title: _____

Print Name: _____

Date: _____

Date: _____

1. Applicable Rules and Regulations. All transactions shall be subject to the constitution, rules, regulations, customs and usages of the exchange or market and its clearing house, if any, upon which such transactions are executed, except as otherwise specifically provided in this Agreement.

2. Definitions. "Introducing broker" means any brokerage firm which introduces securities transactions on behalf of the undersigned, which transactions are cleared through you, whether one or more. "Obligations" means all indebtedness, debit balances, liabilities or other obligations of any kind of the undersigned to you, whether now existing or hereafter arising. "Securities and other property" shall include, but shall not be limited to, money, securities, commodities or other property of every kind and nature and all contracts and options relating thereto, whether for present or future delivery. "You" or "your" refers to Penson Financial Services, Inc.

3. Breach: Security Interest. Whenever in your discretion you consider it necessary for your protection, or for the protection of the undersigned's introducing firm or in the event of, but not limited to; (i) any breach by the undersigned of this or any other agreement with you or (ii) the undersigned's failure to pay for securities and other property purchased or to deliver securities and other property sold, you may sell any or all securities and other property held in any of the undersigned's accounts (either individually or jointly with others), cancel or



Penson Financial Services
New Account Approval Form

Account Number: _____

Cash Mgn. _____ Short _____ Optn. _____ IRA _____ Office Code: _____ RR# _____ Acct. Open Date: _____

Is this account for a Foreign Bank? YES / NO. If yes, please list U.S. agent for service of process: _____

Name of Primary Account Holder or Title of Account:

(Write name exactly as it appears on Social Security Card or Fed ID Registration)

Strotas Group Corp

Name of Secondary Acct. Holder:

Luz Erika Isaza

Primary Account Holder Information:

SSN, Fed ID, Cedula, NIT#:		Home Telephone:	507-263-3917
Residential Address: (No PO Boxes)			
City, State, Zip:	<i>Panama City, Panama</i>		
Mailing Address (if different):			
City, State, Zip:	Drivers License #:		
Employer's Name:	Occupation:		
Employer's Address	Employer's Telephone:		
City, State, Zip:			
Email Address:	<i>Riga@origua.com</i>	Date of Birth:	
Associated person of a Broker?	Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/>	(If Yes, please name):	

Secondary Account Holder Information (If Joint Acct.): YES / NO – Is Secondary Account holder the Spouse of Primary Account Holder?

SSN, Fed ID, Cedula, NIT#:		Home Telephone:	
Residential Address: (No PO Boxes)	<i>Same above</i>		
City, State, Zip:			
Mailing Address (if different):	<i>exp: 01/27/10</i>		
City, State, Zip:	Drivers License #:		
Employer's Name:	<i>Strotas Group</i>	Occupation: <i>CEO</i>	
Employer's Address	Employer's Telephone:		
City, State, Zip:			
Email Address:	Date of Birth:		<i>1/74</i>
Associated person of a Broker?	Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/>	(If Yes, please name):	

Citizenship Information:

Primary:

Are you a U.S. Citizen? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/>
Resident Alien? Yes <input type="checkbox"/> / No <input type="checkbox"/> Country of Birth <i>Panama</i>
Non-Resident Alien? Yes <input type="checkbox"/> / No <input type="checkbox"/> Country Residing In. <i>Panama</i>

Secondary:

Are you a U.S. Citizen? Yes <input type="checkbox"/> / No <input checked="" type="checkbox"/>
Resident Alien? Yes <input type="checkbox"/> / No <input type="checkbox"/> Country of Birth <i>Panama</i>
Non-Resident Alien? Yes <input type="checkbox"/> / No <input type="checkbox"/> Country Residing In. <i>Panama</i>

Investment Objectives: (* If more than one, please rank 1-8)

<input type="checkbox"/> Long term growth with safety (long term capital appreciation with relative safety of principal)	A
<input type="checkbox"/> Short term growth with high risk (Appreciation with acceptance of high risk)	B
<input checked="" type="checkbox"/> Speculative (want increase in value of investments – High Risk)	C
<input type="checkbox"/> Income (want to use proceeds of the acct. as a source of income)	H
<input type="checkbox"/> Growth and Income (preserve capital as much as possible)	I
<input type="checkbox"/> Long term growth with greater risk – Aggressive Growth (trade volatile securities that have wide changes in price)	J
<input type="checkbox"/> Balanced (Diversification of asset classes for equal blend of income and long-term growth)	M
<input type="checkbox"/> Capital Appreciation (High Risk, capital growth invested primarily in stocks and options)	N

Tax Information:

# Of Dependents:	
Tax Status:	%
Initial Deposit:	\$
Initial Transaction:	

Marital Status: S / M / D / WSignature: Primary *Luz Erika Julio*

Secondary



Penson Financial Services
New Account Approval Form

Account Number: _____

Cash Mgn. Short Optn. IRA Office Code: _____ RR# _____ Acct. Open Date: _____**Client Information:**

How long has account holder known the Broker?

Who were you introduced by?

Is account holder a control person? (Officer, Director or 10% stock owner) Yes / No

If Yes, Please list the company(s) controlled & position:

Is client an employee of Insurance Co., Bank, Fund, Securities firm or Investment Advisor? Yes / No**Net Worth:****Income:**

(Excluding Primary Residence)

Liquid Net Worth:**Payment Instructions:**

<input type="checkbox"/> \$0 - 24,999	<input type="checkbox"/> \$0 - 25,000	<input type="checkbox"/> \$0 - 25,000	A	Securities:	Money	Dividends
<input type="checkbox"/> \$25,000 - 39,999	<input type="checkbox"/> \$25,000 - 39,999	<input type="checkbox"/> \$25,000 - 39,999	B	<input type="checkbox"/> Transfer & Ship (1)	<input type="checkbox"/> Pay (1)	<input type="checkbox"/> Pay Weekly (1)
<input type="checkbox"/> \$40,000 - 64,999	<input type="checkbox"/> \$40,000 - 64,999	<input type="checkbox"/> \$40,000 - 64,999	C	<input checked="" type="checkbox"/> Hold St. Name (2)	<input checked="" type="checkbox"/> Hold (7)	<input type="checkbox"/> Pay Monthly (1)
<input type="checkbox"/> \$65,000 - 124,999	<input type="checkbox"/> \$65,000 - 124,999	<input type="checkbox"/> \$65,000 - 124,999	D			<input checked="" type="checkbox"/> Hold (4)
<input type="checkbox"/> \$125,000 - 249,999	<input type="checkbox"/> \$125,000 - 249,999	<input type="checkbox"/> \$125,000 - 249,999	E			
<input type="checkbox"/> \$250,000 - \$499,999	<input type="checkbox"/> \$250,000 - \$499,999	<input type="checkbox"/> \$250,000 - \$499,999	F	Principal & Maturity: <input checked="" type="checkbox"/> Credit to Account	<input type="checkbox"/> Send Payment	
<input type="checkbox"/> \$500,000 - \$999,999	<input type="checkbox"/> \$500,000 - \$999,999	<input type="checkbox"/> \$500,000 - \$999,999	G	Process checks: <input type="checkbox"/> Monthly	<input type="checkbox"/> Weekly	
<input type="checkbox"/> \$1,000,000 - Over	<input type="checkbox"/> \$1,000,000 - Over	<input type="checkbox"/> \$1,000,000 - Over	H	Money Market Sweeps: <input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No - If Yes, List Fund:	

Investment Experience:

	Yrs.	Avg. Size	Avg. # P/Yr.
Options:			
Stocks:			
Bonds:			
Commodities:			
Other (specify):			

Type of Registration:

Individual / Joint Community Property / Payable on Death (Individual)
 Joint Tenants In Entirety / Joint with Rights of Survivorship (except in LA) / Joint Tenants In Common
 Joint with Rights of Survivorship & Payable on Death (except in LA) / Transfer on Death
 UGMA/ UTMA (Provide DOB & SSN for minor): SSN _____ DOB _____
 Retirement Account - Type: _____ / Foreign Non-Resident Alien / Resident Alien
 Other (Circle): Corporate, LLC, Trust, Partnership, Estate, Non-Profit, Sole Proprietorship, Investment Club.

Credit References:

Bank:
Branch:
Type of Acct.:
Broker:

Duplicate Confirmations:

Please send Duplicate confirms to the following address:

Authorized Person:

If a person, other than the primary and/or secondary account holder will be operating this account, list Name, Address, ID# & Employer:

Is this a Discretionary account? Yes _____ No _____ (Circle One)

Customer and Authorized Person's Signature:Primary Account Holder:

Date: _____

8/31/09

Secondary Account Holder:

Date: _____

Authorized Person (if Applicable):

Date: _____

Broker Use Only:

Registered Rep Signature:	
Branch Manager Signature:	
Designated Officer Signature:	

Daytrading:Approved for Day Trading Strategy? YES / NOWas Daytrading Risk Disclosure Statement Delivered? YES / NO

Date Daytrading Disclosure was delivered: _____

**PENSON FINANCIAL SERVICES, INC.
AND/OR BROKER DEALERS
FOR WHICH IT CLEARS**

CUSTOMER ACCOUNT AGREEMENT

Account Number:	Full Name and Address on Account	Social Security Number / Employment Identification Number
<input type="text"/>	<input type="text"/>	<input type="text"/>

The TIN provided must match the name given to avoid backup withholding.

Stratas Group Corp

Panama City Panama

CERTIFICATION OF TAXPAYER ID NUMBER (SUBSTITUTE W-9)
(Please skip this section if you are not a U.S. Person for Tax Purposes)

Check appropriate box(es): Individual/Sole Proprietor Corporation Partnership Other _____ Exempt from Backup Withholding

Under penalty of perjury I certify that:

- (1) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me) and
- (2) I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding (does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secured property, contributions to an individual retirement account (IRA), and payments other than interest and dividends).
- (3) I am a U.S. person (including a U.S. resident alien).

Certification Instructions -- You must cross out item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

Signature *x*

Date *8/31/09*

DISCLOSURE OF NAME/ADDRESS ON SECURITIES YOU OWN

Under rule 14b-1(c) of the Securities Exchange Act, we are required to disclose to an issuer the name, address, and securities position of our customers who are beneficial owners of that issuer's securities unless the customer objects. Please check below if you do not want your ownership disclosed. By not checking below, you acknowledge that your ownership information may be transmitted to a third party for the processing and reporting of such information.

I object to the disclosure of such information

AUTHORIZATION TO EARN INTEREST ON FUNDS AWAITING INVESTMENT

This is to confirm my intention to reinvest cash credit balances held by you in my name, and I further confirm that this cash credit balance is being maintained with you solely for the purpose of reinvestment. I understand that cash balances of up to \$100,000 are protected by the Securities Investor Protection Corporation (SIPC), but that SIPC coverage is not available for funds maintained solely for the purpose of earning interest.

BY SIGNING BELOW, THE UNDERSIGNED AGREES TO ALL TERMS OF THE CUSTOMER AGREEMENT PRINTED ON THIS SIDE AND THE REVERSE OF THIS DOCUMENT. THE UNDERSIGNED ACKNOWLEDGES RECEIPT OF A COPY OF THIS AGREEMENT, THE INFORMATION BROCHURE PREPARED BY PENSON FINANCIAL SERVICES, INC., AND PENSON'S PRIVACY POLICY. THE UNDERSIGNED CERTIFIES THAT THE UNDERSIGNED HAS READ AND UNDERSTANDS ALL PROVISIONS OF THIS AGREEMENT. THIS AGREEMENT BENEFITS PENSON FINANCIAL SERVICES, INC., INTRODUCING BROKERS FOR WHICH IT CLEARS AND PERSONS RELATED TO EACH OF THE FOREGOING. THE REVERSE SIDE OF THIS AGREEMENT, PARAGRAPH 8, CONTAINS A PRE-DISPUTE ARBITRATION CLAUSE.

Important information about procedures for opening a new account: To help the government fight the funding of terrorism and money laundering activities, federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account. **What this means to you:** when you open an account, we will ask for your name, address, date of birth and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

Date of Delivery of Privacy Policy: _____

For use by entity accounts only (i.e. corporations, partnerships, trusts):

For Use by Individuals, including joint accounts:

Is this account for a foreign bank? Yes No - If Yes, please list

Agent for service of process: _____

Is this account for a foreign shell bank? Yes No.

Does this firm offer services to a foreign shell bank? Yes No

If you answered yes to any of the above questions, Corporation will need to complete Certification Regarding Correspondent Accounts.

Signature: _____

Signature: *x*

Print Name: _____

Print Name: *Guz Erika Julio*

Signature (Second Party, If Joint Account): _____

Date: _____

Print Name: _____

Date: _____

1. Applicable Rules and Regulations. All transactions shall be subject to the constitution, rules, regulations, customs and usages of the exchange or market and its clearing house, if any, upon which such transactions are executed, except as otherwise specifically provided in this Agreement.

2. Definitions. "Introducing broker" means any brokerage firm which introduces securities transactions on behalf of the undersigned, which transactions are cleared through you, whether one or more. "Obligations" means all indebtedness, debit balances, liabilities or other obligations of any kind of the undersigned to you, whether now existing or hereafter arising. "Securities and other property" shall include, but shall not be limited to, money, securities, commodities or other property of every kind and nature and all contracts and options relating thereto, whether for present or future delivery. "You" or "your" refers to Penson Financial Services, Inc.

3. Breach; Security Interest. Whenever in your discretion you consider it necessary for your protection, or for the protection of the undersigned's introducing firm or in the event of, but not limited to; (i) any breach by the undersigned of this or any other agreement with you or (ii) the undersigned's failure to pay for securities and other property purchased or to deliver securities and other property sold, you may sell any or all securities and other property held in any of the undersigned's accounts (either individually or jointly with others), cancel or

Account No. _____

**PENSON FINANCIAL SERVICES, INCORPORATED
AND/OR BROKER DEALERS FOR WHICH IT CLEARS**

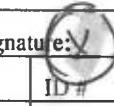
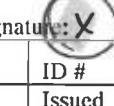
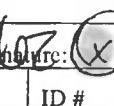
CORPORATE ACCOUNT

(AUTHORIZING TRADING IN SECURITIES FUTURES AND COMMODITIES
AND PERMITTING MARGIN TRANSACTIONS, OPTIONS AND SHORT SALES)

I, Miriam B. DeGonzales, being the Secretary of Panama City, hereby certify that the annexed resolutions were duly adopted at a meeting of the Board of said Corporation, duly held on the _____ day of _____ at which a quorum of said Board of Directors was present and acting throughout, the following resolution, upon motions made, seconded and carried, was duly adopted and is now in full force and effect.

RESOLVED, That the President, Vice President, Treasurer, or Secretary, or any one of such officers, be and are each hereby fully authorized and empowered for an on behalf of this Corporation to establish one or more accounts which may be margin accounts in order to purchase, invest in, acquire, sell (including short sales), assign, transfer, or otherwise dispose of any and all types and kinds of securities including but not limited to stocks, bonds, debentures, notes, rights, options, warrants, certificates of every kind and nature whatsoever, securities futures and commodities (collectively, "securities") and to enter into agreements, contracts and arrangements with respect to such security transactions whether or with securities related individuals or agents; to execute, sign or endorse on behalf of and in the same agreements and to affix the corporate seal on same. Notwithstanding the foregoing, you are authorized in your discretion to require action by any combination of corporate officers with respect to any matter concerning the corporate account, including but not limited to the giving or cancellation of orders and the withdrawal of money, securities, futures or commodities.

I further certify that the authority thereby conferred is not inconsistent with the Charter or Bylaws of this Corporation, and the following is a true and correct list of officers of this corporation as of the present date:

President:	Name: <u>Luz Enka Julio</u>		Signature: 		
	SSN, Fed ID, Cedula, NIT#		ID #		
	ID Type:	Expiration Date:	Issued By:	Issue Date:	
Vice President:	Name: _____		Signature: _____		
	SSN, Fed ID, Cedula, NIT#		ID #		
	ID Type:	Expiration Date:	Issued By:	Issue Date:	
Treasurer:	Name: <u>Vladimir Isaza</u>		Signature: 		
	SSN, Fed ID, Cedula, NIT#		ID #		
	ID Type:	Expiration Date:	Issued By:	Issue Date:	
Secretary:	Name: <u>Miriam B. DeGonzales</u>		Signature: 		
	SSN, Fed ID, Cedula, NIT#		ID #		
	ID Type:	Expiration Date:	Issued By:	Issue Date:	

I certify that I am the sole officer of the aforementioned corporation: _____

You may rely upon any certification given in accordance with these resolutions, as continuing fully effective unless and until you receive due written notice of a change in or the rescission of the authority so evidenced herein. In the event of any change in the officer or powers of persons hereby empowered, the Secretary shall certify such changes to you in writing, which notification, when received, shall be adequate both to terminate the powers of the persons therefore authorized, and to empower the person thereby substituted.

The Corporation is formed to engage in the business of StratasGroup and represents that it is not a commodity pool operator. The Corporation is incorporated in Panama and has its principal place of business in Panama
Name of Jurisdiction
Name of jurisdiction

As defined in Section 5318(j) of Title 31 United States Code, the Corporation is a shell bank: YES
NO ; or a business offering services to a shell bank: YES NO ; or a foreign bank: YES NO .
If so please complete and return the Certification Regarding Correspondents Accounts.

IN WITNESS WHEREOF, I have hereunto affixed my hand this _____ day of _____, 20____

SEAL

NO Seal
(If no seal, certify that there is no seal)

X
Secretary (or officer authorized to act)

Miriam B. De Gonzalez

Account No. _____

PENSON FINANCIAL SERVICES, INCORPORATED
AND/OR BROKER DEALERS FOR WHICH IT CLEARS

CORPORATE ACCOUNT

(AUTHORIZING TRADING IN SECURITIES FUTURES AND COMMODITIES
AND PERMITTING MARGIN TRANSACTIONS, OPTIONS AND SHORT SALES)

I, Miriam B. De Gonzales, being the Secretary of Strotas Group hereby certify that the annexed resolutions were duly adopted at a meeting of the Board of said Corporation, duly held on the _____ day of _____ at which a quorum of said Board of Directors was present and acting throughout, the following resolution, upon motions made, seconded and carried, was duly adopted and is now in full force and effect.

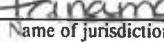
RESOLVED,

That the President, Vice President, Treasurer, or Secretary, or any one of such officers, be and are each hereby fully authorized and empowered for an on behalf of this Corporation to establish one or more accounts which may be margin accounts in order to purchase, invest in, acquire, sell (including short sales), assign, transfer, or otherwise dispose of any and all types and kinds of securities including but not limited to stocks, bonds, debentures, notes, rights, options, warrants, certificates of every kind and nature whatsoever; and to enter into agreements, contracts and arrangements with respect to such security transactions whether or with securities related individuals or agents; to execute, sign or endorse on behalf of and in the same agreements and to affix the corporate seal on same.

I further certify that the authority thereby conferred is not inconsistent with the Charter or Bylaws of this Corporation, and the following is a true and correct list of officers of this corporation as of the present date:

	Name	Signature
President:	<u>Luz Erika Julio</u>	
Vice President:	<u>Vladimir Isaza</u>	
Treasurer:	<u>Miriam B. De Gonzales</u>	
Secretary:		

You may rely upon any certification given in accordance with these resolutions, as continuing fully effective unless and until you receive due written notice of a change in or the rescission of the authority so evidenced herein. In the event of any change in the officer or powers of persons hereby empowered, the Secretary shall certify such changes to you in writing, which notification, when received, shall be adequate both to terminate the powers of the persons therefore authorized, and to empower the person thereby substituted.

The Corporation is formed to engage in the business of Strotas Group and represents that it is not a commodity pool operator. The Corporation is incorporated in Panama and has its principal place of business in Panama.
 Name of jurisdiction  Name of jurisdiction

As defined in Section 5318(j) of Title 31 United States Code, the Corporation is a shell bank: YES NO ; or a business offering services to a shell bank: YES NO ; or a foreign bank: YES NO . If so please complete and return the Certification Regarding Correspondents Accounts.

IN WITNESS WHEREOF, I have hereunto affixed my hand this _____ day of _____, 20____

SEAL

NO Seal
 (If no seal, certify that there is no seal)



Secretary (or officer authorized to act)

Miriam B. De Gonzales